

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kevin Phelan  
DOCKET NO.: 04-27072.001-R-1  
PARCEL NO.: 06-27-313-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Kevin Phelan, and the appellant, by attorney Dennis M. Nolan of Bartlett and the Cook County Board of Review (board).

The subject property consists of a four-year-old, two-story single-family dwelling of frame and masonry construction and located in Hanover Township, Cook County. The residence contains two and one-half bathrooms, a finished basement, air conditioning, a fireplace and a three-car garage. The appellant claimed the subject contained 3,100 square feet of living area. The Assessor's records indicate 3,537 square feet. As evidence of the appellant's claim the appellant submitted a permit (approved) dated October 25, 2001. The permit indicates the intention to build a two story building containing 3,100 square feet of floor area. Also submitted were a copy of a site plan of a potential building, a partial copy of a survey and a pricing schedule for models. The Assessor's Office did respond to a permit inspection on May 14, 2003 to assess the improvements at full value for 2003. A cursory review of the dimensions confirms the Assessor's figure of 3,537 square feet. The appellant claims 3,100 square feet while the Assessor records 3,537 square feet, the PTAB finds the difference is some 450+/- square feet of two-story foyer, stair well and living room area the Assessor includes in his count but the builder does not include in floor area. The PTAB finds the best evidence of building area is the Assessor's field check and therefore, the PTAB finds the property contains 3,537 square feet.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered about 33 class 2-78 properties all located in neighborhood #30 as suggested comparable properties. These

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,159  
IMPR. \$36,575  
TOTAL: \$51,734

Subject only to the State multiplier as applicable.

PTAB/TMcG.

properties consist of two-story single-family dwellings up to 62 years old. The evidence includes addresses, property tax numbers, and assessments and are located in the villages of Bartlett, Hoffman Estates and Elgin. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$36,575, or \$10.34 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable properties located within a block of the subject. The comparables consist of two-story single-family dwellings of frame and masonry construction and are four years old. The comparables contain two and a half bathrooms, finished basements, air conditioning, fireplaces and three-car garages. The comparables contain 3,212 and 3,537 square feet of living area and have improvement assessments of \$33,959 and \$36,700 or \$10.38 and \$10.57 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

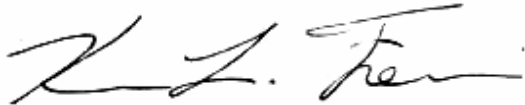
The PTAB finds the board's comparables are the only described comparables in the record and finds them similar to the subject but with some difference living area. These properties have improvement assessments of \$10.38 to \$10.57 per square foot of living area. The subject's per square foot improvement assessment of \$10.34 is below this range of properties. The PTAB gives no weight to the appellant's comparables because adequate descriptions of the appellant's 33 comparables were not provided. Therefore, an effective analysis of their comparability to the subject could not be made. The PTAB finds the appellant's evidence is insufficient to effect a change in the current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.